

AGENDA

COMMITTEE ON ACCOUNTS, ENROLLMENT AND REVENUE ADMINISTRATION

February 20, 2007

Aldermen Pinard, Thibault, Smith,
DeVries, Long

6:00 PM

Aldermanic Chambers
City Hall, 3rd Floor

1. Chairman Pinard calls the meeting to order.
2. The Clerk calls the roll.
3. Presentation by McGladrey, Pullen of the Management Letter, CAFR and Compliance Report.
(Forwarded under separate cover to Mayor and Aldermen, and available for viewing at Office of City Clerk)
Ladies and Gentlemen, what is your pleasure?
4. Management Letter responses submitted by Kevin M. Buckley, Independent City Auditor.
Ladies and Gentlemen, what is your pleasure?
5. Monthly Financial Statements unaudited for the seven months ended January 31, 2007 for Fiscal Year 2007.
Ladies and Gentlemen, what is your pleasure?
6. Reports submitted by the Finance Department as follows:
Department Legend
Open Invoice report over 90 days by fund
Open Invoice report all invoices for interdepartmental bills only
Open Invoice report all invoices due from the School Department only
Listing of Invoices Submitted to City Solicitor for Legal Determination
Accounts Receivable Summary
(Forwarded under separate cover to Mayor and Aldermen and available for viewing at Office of City Clerk)
Ladies and Gentlemen, what is your pleasure?
7. If there is no further business, a motion is in order to adjourn.



**City of Manchester
Office of the Independent City Auditor**

One City Hall Plaza, West Wing
Manchester, New Hampshire 03101
Phone: (603) 624-6523
Fax: (603) 624-6528

February 7, 2007

Committee on Accounts, Enrollment and Revenue Administration
C/o Mr. Leo Bernier
City Clerk
One City Hall Plaza
Manchester, NH 03101

Dear Honorable Committee Members,

Management Letter Responses:

Attached you will find the responses to the five management letter observations being presented tonight. I asked for responses from all department heads and received responses from the Finance Department and the Aviation Department.

The first three observations are repeats from prior years. Observation number 4 is an internal control concern at the EPD and the City Library. Currently I am in the process of auditing the EPD and will incorporate this finding in my testing. Observation 5 contains a finding generated at the Finance Department and a general comment concerning a lack of policies over department head and management's travel expenses. A revision of the City travel policy should be made to correct this weakness in internal controls.

Respectfully Submitted,

Kevin M. Buckley
Independent City Auditor



**City of Manchester
Department of Finance**

One City Hall Plaza
Manchester, New Hampshire 03101
Phone: (603) 624-6460
Fax: (603) 624-6549

January 23, 2007

Alderman Pinard, Chairman
Committee on Accounts, Enrollment and Revenue Administration
C/o Office of the City Clerk
One City Hall Plaza
Manchester, NH 03101

Dear Alderman Pinard,

This letter is submitted in response to the Management Letter prepared by the City's external auditors at McGladrey & Pullen, LLP for the period ending June 30, 2006.

Observation One - The Finance Department agrees with the auditor's observation regarding departmental cash receipts. The Finance Department strongly recommends that the BMA direct the Information Systems Department and the respective departments currently relying on non-integrated modules or programs to immediately take steps to integrate. The current decentralized arrangement does not provide for sound internal controls. On numerous occasions, the Finance Department has had this discussion with the Information Systems staff, yet nothing has been done to resolve the problem. With so many stand alone systems that are not integrated to the H.T.E General Ledger and Financial System, many of these revenues are reported as part of the daily cash collections and are not part of an automated system that generates a journal entry for processing in an automated fashion to the H.T.E System. This is the fourth time that this very serious shortcoming in the City's financial system has been brought to the attention of the Board of Mayor and Aldermen. Please take the necessary steps to rectify the situation before it escalates from an "observation" to a "reportable condition" which will take on significant credit rating implications.

Observation Two - The Finance Department agrees with the recommendation, which is a repeat recommendation from previous Management Letters. The Finance Department has recommended the implementation of a centralized accounting / administrative function to address this concern. The recent action by the BMA regarding coordinated purchasing does not properly address this issue.

Observation Three - The Finance Department agrees with the recommendation which is also a repeat recommendation from previous Management Letters.

Observation Four – The Finance Department agrees with the recommendation.

Observation Five - The Finance Department agrees with the recommendation. The Internal Auditor should be directed to draft a revised / updated policy for BMA consideration.

Respectfully submitted,


Randy M. Sherman
Finance Officer

Cc: Mayor Frank C. Guinta
McGladrey & Pullen

2006 CAFR Management Letter Comments

Observation # 1 (Departmental Cash Receipts): All Airport revenues are non-tax revenues. All information regarding Airport revenues is integrated with the City's HTE system or exported directly into HTE from the Airport's supplemental financial management system (AIMS). Accordingly, Auditor Observation #1 does not apply to the Airport.

Observation # 2 (Segregation of Duties): The Airport has a long-established policy regarding purchase requisitions and the segregation of duties. Purchase requisitions are generated by the requesting individual. Management staff approves requisitions, after which a vendor is selected. Receipt of goods is documented by the receiving individual. The entire chain of purchase and receipt is supported by a complete paper trail. Actual posting to the G/L is accomplished by the accounting staff which does not originate purchase requisitions, but monitors the purchasing process from the moment a purchase requisition is initiated. This assures adequacy of funds to support the requisition. **The Airport does not concur in establishing a City-wide centralized purchasing function, as we believe this would create and unnecessary and burdensome bureaucracy.**

Observation # 3 (Centralized Grant/Program Activity Monitoring): The Airport receives numerous federal grants from the FAA throughout the year. The Airport's Engineering and Planning and Finance and Administration Assistant Airport Directors are charged with monitoring these federal grants and the projects they fund. The Airport has never experienced any problems with its internal monitoring of these activities, and because of its unique relationship with the FAA must continue to exercise this direct interface. Thus, **the Airport objects to any centralization of its FAA grants and program monitoring responsibilities to any non-Airport department.**

Observation # 4 (Test of controls/proper budgetary control procedures). While this comment seemingly applies to another department, the Airport does have a long established policy regarding purchasing and segregation of duties as stated in the above Observation # 2. Additionally, the Airport has a well established \$ amount approval threshold for its various divisions and sections.

Observation #5 (Travel policy and procedures). The Airport does adhere to the City's formal written travel policies, procedures, and documentation requirements.

Airport general observation: The Airport recognizes that the same three Auditor observations (#1, #2, & #3) have been made in past audits and the Airport's comments remain the same. Further, each year the Airport undergoes its own comprehensive audit by McGladrey & Pullen and receives its own audit report and, if appropriate, its own management letter. McGladrey & Pullen has not expressed any concerns regarding the Airport via an Airport management letter in its past five audits. The five general observations in the City's 2006 CAFR management letter have never, generally or specifically, been brought to the Airport's attention during its past discussions and outbriefs with McGladrey & Pullen.



**City of Manchester
Department of Finance**

One City Hall Plaza
Manchester, New Hampshire 03101
Phone: (603) 624-6460
Fax: (603) 624-6549

February 12, 2007

Committee on Accounts, Enrollment and Revenue Administration
C/O Mr. Leo Bernier
Office of the City Clerk
One City Hall Plaza
Manchester, NH 03101

Dear Honorable Committee Members,

Attached for your review, please find the City of Manchester's Monthly Financial Statements. These unaudited statements represent activity for the seven months ended January 31, 2007 for Fiscal Year 2007.

Expenditures:

The average unobligated balance by percentage should be 41.67% left as a benchmark. Departments with at least a 10% variance, which show benefits separately include; City Solicitor, Information Systems, Building Maintenance and Elderly Services.

City Solicitor has recorded the internal audit manager's obligations for the audit for fiscal year 2006. The excess of obligations over budget are normally charged to the enterprises for their share of the audit.

Information Systems has recorded obligations for equipment to be reimbursed by the departments receiving the equipment. This department also has fully encumbered service agreements, postage as well as telephone obligations for the year.

Building Maintenance has fully encumbered the service contract for cleaning services for the year for over \$4 million.

Elderly Services has fully encumbered telephone, postage and utilities for over \$41 thousand.

The *Parking enterprise fund*, separate from the general fund, has expenditures of \$2.18 million for the seven months ended January 31, 2007. Of that amount, \$888 thousand consists of new meters being installed. The *General fund Traffic department* has expenditures of \$1.08 million less than last year. The Parking fund assumed most of the Traffic department's expenditures.

H5

Revenues:

The *Revised Tax Rate Revenues Budget* for fiscal year 2007 consists of the following decreases: (1) School chargebacks – Building Maintenance \$500 thousand and Police \$70 thousand (2) Building Permits \$50 thousand, Central Purchasing \$200 thousand and Parking \$1.95 million, totaling \$2.77 million.

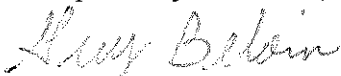
Cable franchise fees include a disbursement made to MCTV for \$244 thousand, which offset receipts of \$639 thousand, realizing a net amount of \$395 thousand.

Permits are \$1.5 million less than last year, mostly due to the traffic department revenues going to the newly created Parking enterprise fund.

Sales and Services revenue in the fiscal year 2006 General fund revenues included Traffic parking, Civic Center parking and parking violations receipts consisting of \$1.23 million which are in the fiscal year 2007 Parking enterprise fund revenues.

The *Parking enterprise fund* has revenues of \$3.67 million for the seven months ended January 31, 2007.

Respectfully submitted,



Guy Bélain
Financial Analyst II

**CITY OF MANCHESTER
NEW HAMPSHIRE**



FINANCIAL REPORTS

**FOR THE SEVEN MONTHS ENDED
JANUARY 31, 2007**

DRAFT

UNAUDITED

45-3

CITY OF MANCHESTER, NEW HAMPSHIRE
PRELIMINARY FINANCIAL STATEMENTS
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FOR THE SEVEN MONTHS ENDED JANUARY 31, 2007
(UNAUDITED)

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City of Manchester, New Hampshire
 Budget vs Actual Expenditures - General Fund
 By Department Without Restricted Items
 For The Seven Months Ended January 31, 2007

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(UNAUDITED)
 Budget Basis
 MNTBUDNBN1

	FY 2007 MODIFIED BUDGET	FY 2007 OBLIGATIONS TO DATE	FY 2007 UNOBLIGATED BALANCE	FY 2007 PERCENT UNOBLIGATED
AGENCIES-				
ALDERMEN	\$ 70,000.00	\$ 35,000.00	\$ 35,000.00	50.00
ASSESSORS	585,861.00	319,010.41	266,850.59	45.55
BUILDING	1,077,690.00	602,267.82	475,422.18	44.11
CITY CLERK	900,902.00	514,600.32	386,301.68	42.88
MEDO	305,517.00	152,749.15	152,767.85	50.00
CITY SOLICITOR	974,910.00	605,568.05	369,341.95	37.88
FINANCE	1,025,592.00	606,282.84	419,309.16	40.88
CENTRAL PURCHASING	144,500.00	36,249.56	108,250.44	74.91
INFORMATION SYSTEMS	1,606,835.00	1,193,591.59	413,243.41	25.72
MAYOR	229,116.00	122,063.17	107,052.83	46.72
OFFICE OF YOUTH SERVICES	442,218.00	245,991.42	196,226.58	44.37
HUMAN RESOURCES	724,599.00	415,228.20	309,370.80	42.70
PLANNING	723,578.00	408,356.84	315,221.16	43.56
BUILDING MAINTENANCE DIVISION	6,465,169.00	5,580,461.30	884,707.70	13.68
TAX COLLECTOR	541,133.00	274,574.04	266,558.96	49.26
FIRE	16,943,891.00	9,934,085.57	7,009,805.43	41.37
POLICE	17,290,545.00	10,118,929.75	7,171,615.25	41.48
HEALTH	2,624,350.00	1,270,230.17	1,354,119.83	51.60
HIGHWAY	17,664,423.00	9,868,612.47	7,795,810.53	44.13
TRAFFIC	637,945.00	368,495.08	269,449.92	42.24
WELFARE	1,091,026.00	581,388.18	509,637.82	46.71
PARKS & RECREATION	3,001,623.00	1,697,966.49	1,303,656.51	43.43
MCTV	396,754.00	-	396,754.00	100.00
LIBRARY	2,066,940.00	1,137,400.50	929,539.50	44.97
ELDERLY SERVICES	214,043.00	150,260.79	63,782.21	29.80
TOTAL AGENCIES	77,749,160.00	46,239,363.71	31,509,796.29	40.53
RESTRICTED ITEMS-				
HEALTH INSURANCE	9,944,148.00	5,427,703.91	4,516,444.09	45.42
DENTAL INSURANCE	820,615.00	446,524.77	374,090.23	45.59
DEATH BENEFIT	59,069.00	35,590.02	23,478.98	39.75
WORKER'S COMPENSATION	1,254,400.00	411,253.87	843,146.13	67.22
DISABILITY INSURANCE	56,881.00	34,768.28	22,112.72	38.88
CITY RETIREMENT	3,137,728.00	1,786,394.64	1,351,333.36	43.07
FIRE STATE PENSION	2,007,754.00	1,246,129.04	761,624.96	37.93
POLICE STATE PENSION	1,135,292.00	756,939.10	378,352.90	33.33
FICA	2,507,842.00	1,366,711.80	1,141,130.20	45.50
UNEMPLOYMENT	20,000.00	11,164.36	8,835.64	44.18
TUITION	50,000.00	31,504.02	18,495.98	36.99
CGL INSURANCE	736,542.00	416,450.56	320,091.44	43.46
TOTAL RESTRICTED ITEMS	21,730,271.00	11,971,134.37	9,759,136.63	44.91
NON-DEPARTMENTAL ITEMS-				
SALARY ADJUSTMENT	400,000.00	-	400,000.00	100.00
CONTINGENCY	238,483.00	-	238,483.00	100.00
CIVIC CONTRIBUTIONS	152,700.00	127,704.39	24,995.61	16.37
NON-CITY PROGRAMS	68,817.00	69,149.43	(332.43)	(.48)
SAFETY REVIEW BOARD	40,000.00	21,052.83	18,947.17	47.37
COMMUNITY IMPROVEMENT PROGRAM	1,827,638.00	1,827,638.00	-	-
MOTORIZED EQUIPMENT REPLACEMENT	1,080,000.00	719,795.79	360,204.21	33.35
TRANSIT SUBSIDY	1,100,000.00	1,100,000.00	-	-
EMPLOYEE MEDICAL SERVICES	100,000.00	25,354.52	74,645.48	74.65
CONSERVATION COMMISSION	14,341.00	1,972.71	12,368.29	86.24
MATURING DEBT	8,341,600.00	5,471,974.32	2,869,625.68	34.40
INTEREST ON MATURING DEBT	5,441,950.00	2,907,096.90	2,534,853.10	46.58
TECHNOLOGY RESERVE	250,000.00	174,956.03	75,043.97	30.02
TOTAL NON-DEPARTMENTAL ITEMS	19,055,529.00	12,446,694.92	6,608,834.08	34.68
TOTAL GENERAL FUND	\$ 118,534,960.00	\$ 70,657,193.00	\$ 47,877,767.00	40.39

City of Manchester, New Hampshire
Budget vs Actual Expenditures - General Fund
By Department Without Restricted Items
For The Seven Months Ended January 31, 2006

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(UNAUDITED)
Budget Basis
MNTBUDNBN2

	FY 2006 MODIFIED BUDGET	FY 2006 OBLIGATIONS TO DATE	FY 2006 UNOBLIGATED BALANCE	FY 2006 PERCENT UNOBLIGATED
AGENCIES-				
ALDERMEN	\$ 70,000.00	\$ 35,000.00	\$ 35,000.00	50.00
ASSESSORS	576,470.00	318,445.05	258,024.95	44.76
BUILDING	1,121,461.00	651,049.92	470,411.08	41.95
CITY CLERK	1,101,995.00	559,877.55	542,117.45	49.19
MEDO	206,439.00	129,399.28	77,039.72	37.32
CITY SOLICITOR	986,659.00	483,961.09	502,697.91	50.95
FINANCE	1,047,625.00	567,365.23	480,259.77	45.84
INFORMATION SYSTEMS	1,811,723.00	1,113,592.61	698,130.39	38.53
MAYOR	218,554.00	125,280.63	93,273.37	42.68
OFFICE OF YOUTH SERVICES	424,840.00	245,977.74	178,862.26	42.10
HUMAN RESOURCES	723,452.00	432,845.16	290,606.84	40.17
PLANNING	725,677.00	423,339.35	302,337.65	41.66
BUILDING MAINTENANCE DIVISION	6,806,539.00	5,675,716.68	1,130,822.32	16.61
TAX COLLECTOR	587,954.00	320,732.35	267,221.65	45.45
FIRE	16,333,849.00	9,768,206.03	6,565,642.97	40.20
POLICE	16,655,136.00	9,489,391.33	7,165,744.67	43.02
HEALTH	2,555,748.00	1,335,221.69	1,220,526.31	47.76
HIGHWAY	16,405,469.00	9,537,010.33	6,868,458.67	41.87
TRAFFIC	2,697,487.00	1,426,402.43	1,271,084.57	47.12
WELFARE	1,099,324.00	667,861.26	431,462.74	39.25
PARKS & RECREATION	2,776,524.00	1,559,087.06	1,217,436.94	43.85
MCTV	433,600.00	276,050.90	157,549.10	36.34
LIBRARY	2,107,021.00	1,203,766.85	903,254.15	42.87
ELDERLY SERVICES	220,659.00	139,591.68	81,067.32	36.74
TOTAL AGENCIES	77,694,205.00	46,485,172.20	31,209,032.80	40.17
RESTRICTED ITEMS-				
HEALTH INSURANCE	8,245,674.00	4,810,661.50	3,435,012.50	41.66
DENTAL INSURANCE	852,642.00	453,010.09	399,631.91	46.87
DEATH BENEFIT	85,474.00	35,584.98	49,889.02	58.37
WORKER'S COMPENSATION	945,176.00	609,190.61	335,985.39	35.55
DISABILITY INSURANCE	79,924.00	34,930.71	44,993.29	56.30
CITY RETIREMENT	2,323,317.00	1,288,009.53	1,035,307.47	44.56
FIRE STATE PENSION	2,063,974.00	1,233,752.56	830,221.44	40.22
POLICE STATE PENSION	1,229,735.00	702,824.84	526,910.16	42.85
FICA	2,580,878.00	1,373,435.01	1,207,442.99	46.78
UNEMPLOYMENT	20,000.00	20,000.00	-	-
TUITION	50,000.00	32,102.68	17,897.32	35.79
CGL INSURANCE	575,564.00	455,853.06	119,710.94	20.80
TOTAL RESTRICTED ITEMS	19,052,358.00	11,049,355.57	8,003,002.43	42.01
NON-DEPARTMENTAL ITEMS-				
CONTINGENCY	285,370.80	-	285,370.80	100.00
CIVIC CONTRIBUTIONS	164,340.00	136,352.11	27,987.89	17.03
NON-CITY PROGRAMS	68,817.00	68,817.00	-	-
SAFETY REVIEW BOARD	40,660.00	23,168.73	17,491.27	43.02
COMMUNITY IMPROVEMENT PROGRAM	2,271,765.00	2,244,565.00	27,200.00	1.20
MOTORIZED EQUIPMENT REPLACEMENT	760,791.97	695,822.44	64,969.53	8.54
TRANSIT SUBSIDY	1,074,691.00	1,074,691.00	-	-
EMPLOYEE MEDICAL SERVICES	116,987.23	34,759.50	82,227.73	70.29
CONSERVATION COMMISSION	9,499.00	1,164.62	8,334.38	87.74
MATURING DEBT	9,986,025.00	5,874,251.12	4,111,773.88	41.18
INTEREST ON MATURING DEBT	5,481,700.00	3,310,778.75	2,170,921.25	39.60
HEALTH INSURANCE AUDIT	250,000.00	110,454.57	139,545.43	55.82
TRUST FUND (MER)	500,000.00	500,000.00	-	-
TOTAL NON-DEPARTMENTAL ITEMS	21,010,647.00	14,074,824.84	6,935,822.16	33.01
TOTAL GENERAL FUND	\$ 117,757,210.00	\$ 71,609,352.61	\$ 46,147,857.39	39.19

City of Manchester, New Hampshire
 Budget vs Actual Expenditures - General Fund
 By Department With Restricted Items
 For The Seven Months Ended January 31, 2007

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(UNAUDITED)
 Budget Basis
 MNTBUDCOM1

	FY 2007 MODIFIED BUDGET	FY 2007 OBLIGATIONS TO DATE	FY 2007 UNOBLIGATED BALANCE	FY 2007 PERCENT UNOBLIGATED
AGENCIES-				
ALDERMEN	\$ 197,127.00	\$ 88,943.28	\$ 108,183.72	54.88
ASSESSORS	780,553.00	419,259.69	361,293.31	46.29
BUILDING	1,507,186.00	836,910.10	670,275.90	44.47
CITY CLERK	1,158,838.00	663,614.26	495,223.74	42.73
MEDO	380,823.00	184,235.41	196,587.59	51.62
CITY SOLICITOR	1,274,640.00	1,068,848.26	205,791.74	16.15
FINANCE	1,304,313.00	746,497.09	557,815.91	42.77
CENTRAL PURCHASING	200,000.00	44,379.04	155,620.96	77.81
INFORMATION SYSTEMS	2,030,336.00	1,415,350.50	614,985.50	30.29
MAYOR	304,231.00	165,676.38	138,554.62	45.54
OFFICE OF YOUTH SERVICES	596,927.00	340,342.45	256,584.55	42.98
HUMAN RESOURCES	1,002,385.00	394,032.49	608,352.51	60.69
PLANNING	963,019.00	542,591.50	420,427.50	43.66
BUILDING MAINTENANCE DIVISION	6,921,325.00	5,827,014.15	1,094,310.85	15.81
TAX COLLECTOR	766,812.00	375,316.97	391,495.03	51.05
FIRE	22,840,146.00	13,207,131.95	9,633,014.05	42.18
POLICE	22,852,298.00	13,274,105.48	9,578,192.52	41.91
HEALTH	3,568,561.00	1,699,596.66	1,868,964.34	52.37
HIGHWAY	21,411,073.00	11,921,774.01	9,489,298.99	44.32
TRAFFIC	962,213.00	504,984.69	457,228.31	47.52
WELFARE	1,310,819.00	698,177.66	612,641.34	46.74
PARKS & RECREATION	3,654,221.00	2,108,115.17	1,546,105.83	42.31
MCTV	396,754.00	-	396,754.00	100.00
LIBRARY	2,780,715.00	1,480,924.84	1,299,790.16	46.74
ELDERLY SERVICES	313,615.00	202,676.05	110,938.95	35.37
TOTAL AGENCIES	99,478,930.00	58,210,498.08	41,268,431.92	41.48
NON-DEPARTMENTAL ITEMS-				
SALARY ADJUSTMENT	400,000.00	-	400,000.00	100.00
CONTINGENCY	238,483.00	-	238,483.00	100.00
CIVIC CONTRIBUTIONS	152,700.00	127,704.39	24,995.61	16.37
NON-CITY PROGRAMS	68,817.00	69,149.43	(332.43)	(.48)
SAFETY REVIEW BOARD	40,000.00	21,052.83	18,947.17	47.37
COMMUNITY IMPROVEMENT PROGRAM	1,827,638.00	1,827,638.00	-	-
MOTORIZED EQUIPMENT REPLACEMENT	1,080,000.00	719,795.79	360,204.21	33.35
TRANSIT SUBSIDY	1,100,000.00	1,100,000.00	-	-
EMPLOYEE MEDICAL SERVICES	100,000.00	25,354.52	74,645.48	74.65
CONSERVATION COMMISSION	14,842.00	1,972.71	12,869.29	86.71
MATURING DEBT	8,341,600.00	5,471,974.32	2,869,625.68	34.40
INTEREST ON MATURING DEBT	5,441,950.00	2,907,096.90	2,534,853.10	46.58
TECHNOLOGY RESERVE	250,000.00	174,956.03	75,043.97	30.02
TOTAL NON-DEPARTMENTAL ITEMS	19,056,030.00	12,446,694.92	6,609,335.08	34.68
TOTAL GENERAL FUND	\$ 118,534,960.00	\$ 70,657,193.00	\$ 47,877,767.00	40.39

City of Manchester, New Hampshire
 Budget vs Actual Expenditures - General Fund
 By Department With Restricted Items
 For The Seven Months Ended January 31, 2006

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(UNAUDITED)
 Budget Basis
 MNTBUDCOM2

	FY 2006 MODIFIED BUDGET	FY 2006 OBLIGATIONS TO DATE	FY 2006 UNOBLIGATED BALANCE	FY 2006 PERCENT UNOBLIGATED
AGENCIES-				
ALDERMEN	\$ 167,064.00	\$ 81,559.59	\$ 85,504.41	51.18
ASSESSORS	712,175.00	399,416.04	312,758.96	43.92
BUILDING	1,510,165.00	920,461.65	589,703.35	39.05
CITY CLERK	1,341,809.00	697,074.37	644,734.63	48.05
MEDO	261,662.00	163,935.51	97,726.49	37.35
CITY SOLICITOR	1,444,289.00	1,018,801.97	425,487.03	29.46
FINANCE	1,252,799.00	682,288.08	570,510.92	45.54
INFORMATION SYSTEMS	2,189,239.00	1,339,395.55	849,843.45	38.82
MAYOR	287,706.00	168,757.07	118,948.93	41.34
OFFICE OF YOUTH SERVICES	552,317.00	316,392.81	235,924.19	42.72
HUMAN RESOURCES	1,805,330.00	(12,715.48)	1,018,045.48	101.26
PLANNING	938,094.00	546,105.27	391,988.73	41.79
BUILDING MAINTENANCE DIVISION	7,136,745.00	5,885,420.51	1,251,324.49	17.53
TAX COLLECTOR	749,126.00	425,442.21	323,683.79	43.21
FIRE	21,729,734.00	12,935,341.54	8,794,392.46	40.47
POLICE	21,324,143.00	12,374,514.71	8,949,628.29	41.97
HEALTH	3,344,022.00	1,757,464.47	1,586,557.53	47.44
HIGHWAY	19,767,871.00	11,549,283.15	8,218,587.85	41.58
TRAFFIC	2,980,398.00	1,584,551.74	1,395,846.26	46.83
WELFARE	1,271,386.00	795,623.59	475,762.41	37.42
PARKS & RECREATION	3,378,464.00	1,916,795.05	1,461,668.95	43.26
MCTV	455,000.00	276,050.90	178,949.10	39.33
LIBRARY	2,643,260.00	1,525,854.99	1,117,405.01	42.27
ELDERLY SERVICES	303,264.00	186,139.51	117,124.49	38.62
TOTAL AGENCIES	96,746,062.00	57,533,954.80	39,212,107.20	40.53
NON-DEPARTMENTAL ITEMS-				
CONTINGENCY	285,370.80	-	285,370.80	100.00
CIVIC CONTRIBUTIONS	164,340.00	136,352.11	27,987.89	17.03
NON-CITY PROGRAMS	68,817.00	68,817.00	-	-
SAFETY REVIEW BOARD	40,660.00	23,168.73	17,491.27	43.02
COMMUNITY IMPROVEMENT PROGRAM	2,271,765.00	2,244,565.00	27,200.00	1.20
MOTORIZED EQUIPMENT REPLACEMENT	760,791.97	695,822.44	64,969.53	8.54
TRANSIT SUBSIDY	1,074,691.00	1,074,691.00	-	-
EMPLOYEE MEDICAL SERVICES	116,987.23	34,759.50	82,227.73	70.29
CONSERVATION COMMISSION	10,000.00	1,737.59	8,262.41	82.62
MATURING DEBT	9,986,025.00	5,874,251.12	4,111,773.88	41.18
INTEREST ON MATURING DEBT	5,481,700.00	3,310,778.75	2,170,921.25	39.60
HEALTH INSURANCE AUDIT	250,000.00	110,454.57	139,545.43	55.82
TRUST FUND (MER)	500,000.00	-	500,000.00	100.00
TOTAL NON-DEPARTMENTAL ITEMS	21,011,148.00	13,575,397.81	7,435,750.19	35.39
TOTAL GENERAL FUND	\$ 117,757,210.00	\$ 71,109,352.61	\$ 46,647,857.39	39.61

City of Manchester, New Hampshire
 Budget vs Actual Revenue By Department - General Fund
 Non-Property Tax Revenues
 For The Seven Months Ended January 31, 2007

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(UNAUDITED)
 Budget Basis
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	MODIFIED BUDGET	REVENUE RECOGNIZED	UNRECOGNIZED BALANCE	PERCENTAGE UNRECOGNIZED
AGENCIES-				
ASSESSORS	795,600.00	688,588.49	107,011.51	13.45
BUILDING	2,050,000.00	1,511,230.38	538,769.62	26.28
CITY CLERK	1,727,655.00	599,518.11	1,128,136.89	65.30
MEDO	264,282.00	53,175.84	211,106.16	79.88
CITY SOLICITOR	460,751.00	65,000.00	395,751.00	85.89
FINANCE	10,257,654.00	3,498,856.29	6,758,797.71	65.89
INFORMATION SYSTEMS	40,210.00	292.46	39,917.54	99.27
MAYOR	-	36.74	(36.74)	-
HUMAN RESOURCES	12,000.00	142,146.74	(130,146.74)	(1,084.56)
PLANNING BOARD	349,000.00	75,588.41	273,411.59	78.34
BUILDING MAINTENANCE DIVISION	5,861,370.00	2,355,124.54	3,506,245.46	59.82
TAX COLLECTOR	16,947,400.00	9,041,195.62	7,906,204.38	46.65
FIRE	418,250.00	362,430.03	55,819.97	13.35
POLICE	917,596.00	302,952.17	614,643.83	66.98
HEALTH	2,078,253.00	681,568.70	1,396,684.30	67.20
HIGHWAY	3,568,494.00	2,605,573.01	962,920.99	26.98
TRAFFIC	31,800.00	4,335.42	27,464.58	86.37
WELFARE	95,000.00	49,028.83	45,971.17	48.39
CEMETERY, PARKS & RECREATION	642,755.00	262,128.96	380,626.04	59.22
CIP	-	3,549.35	(3,549.35)	-
TOTAL AGENCIES	\$ 46,518,070.00	\$ 22,302,320.09	\$ 24,215,749.91	52.06

City of Manchester, New Hampshire
Budget vs Actual Revenue By Type - General Fund
Non-Property Tax Revenues
For The Seven Months Ended January 31, 2007

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(UNAUDITED)
Budget Basis
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	MODIFIED BUDGET	REVENUE RECOGNIZED	UNRECOGNIZED BALANCE	PERCENTAGE UNRECOGNIZED
TAXES, INTEREST AND PENALTIES				
BOAT TAXES	\$ 40,000.00	\$ 11,501.50	\$ 28,498.50	71.25
MISCELLANEOUS TAXES	62,000.00	4,879.16	57,120.84	92.13
INTEREST AND PENALTIES	583,000.00	197,710.10	385,289.90	66.09
CABLE FRANCHISE FEES	1,050,000.00	395,412.04	654,587.96	62.34
TOTAL TAXES, INTEREST AND PENALTIES	1,735,000.00	609,502.80	1,125,497.20	64.87
LICENSES AND PERMITS				
AUTO REGISTRATIONS	16,820,000.00	9,090,855.51	7,729,144.49	45.95
LICENSES	421,450.00	90,944.50	330,505.50	78.42
PERMITS	2,427,400.00	1,680,444.35	746,955.65	30.77
TOTAL LICENSES AND PERMITS	19,668,850.00	10,862,244.36	8,806,605.64	44.77
INTERGOVERNMENTAL				
FEDERAL REVENUES	237,000.00	27,405.88	209,594.12	88.44
PAYMENTS IN LIEU OF TAXES	771,000.00	627,999.16	143,000.84	18.55
STATE REVENUES	6,417,834.00	3,581,127.13	2,836,706.87	44.20
TOTAL INTERGOVERNMENTAL	7,425,834.00	4,236,532.17	3,189,301.83	42.95
SALES AND SERVICES				
GENERAL REVENUES	171,925.00	87,935.93	83,989.07	48.85
PUBLIC SAFETY	179,400.00	98,544.50	80,855.50	45.07
HIGHWAY	560,200.00	416,900.61	143,299.39	25.58
TRAFFIC	200.00	1,170.38	(970.38)	(485.19)
SANITATION	30,000.00	10,930.08	19,069.92	63.57
HEALTH	-	5,436.00	(5,436.00)	-
CEMETERY, PARKS & RECREATION	159,645.00	206,750.00	(47,105.00)	(29.51)
ZONING BOARD	27,000.00	36,499.38	(9,499.38)	(35.18)
PARKING VIOLATIONS	18,000.00	5,850.00	12,150.00	67.50
COURT FINES	65,000.00	65,593.64	(593.64)	(.91)
OTHER FINES	-	550.00	(550.00)	-
FEES	995,280.00	612,769.46	382,510.54	38.43
WITNESS FEES	95,100.00	93,034.07	2,065.93	2.17
TOTAL SALES AND SERVICES	2,301,750.00	1,641,964.05	659,785.95	28.66
OTHER REVENUE SOURCES				
INTEREST INCOME	2,434,000.00	1,470,719.92	963,280.08	39.58
FUND TRANSFERS	2,768,194.00	65,632.92	2,702,561.08	97.63
REIMBURSEMENTS	1,060,906.00	283,676.41	777,229.59	73.26
RENTALS & LEASES	758,200.00	25,116.00	733,084.00	96.69
SCHOOL CHARGEBACKS	8,264,748.00	3,045,432.74	5,219,315.26	63.15
MISCELLANEOUS	100,588.00	61,498.72	39,089.28	38.86
TOTAL OTHER REVENUE SOURCES	15,386,636.00	4,952,076.71	10,434,559.29	67.82
TOTAL	\$ 46,518,070.00	\$ 22,302,320.09	\$ 24,215,749.91	52.06

City of Manchester, New Hampshire
 Budget vs Actual Revenue By Type -
 Non-Property Tax Revenues
 For The Year Ended June 30, 2006 And
 Modified Budget FY 2007
 (UNAUDITED)
 Budget Basis
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	ACTUAL FY 2006	MODIFIED BUDGET FY 07	DIFFERENCE ACTUAL 06 VS BUDGET 07	PERCENTAGE DIFFERENCE OF FY06 VS FY07
TAXES, INTEREST AND PENALTIES				
BOAT TAXES	\$ 35,223	\$ 40,000	\$ 4,777	13.56
MISCELLANEOUS TAXES	37,844	62,000	24,156	63.83
INTEREST AND PENALTIES	582,657	583,000	343	.06
CABLE FRANCHISE FEES	987,449	1,050,000	62,551	6.33
TOTAL TAXES, INTEREST AND PENALTIES	1,643,173	1,735,000	91,827	5.59
LICENSES AND PERMITS				
AUTO REGISTRATIONS	16,244,113	16,820,000	575,887	3.55
LICENSES	432,468	421,450	(11,018)	(2.55)
PERMITS	4,950,114	2,427,400	(2,522,714)	(50.96)
TOTAL LICENSES AND PERMITS	21,626,695	19,668,850	(1,957,845)	(9.05)
INTERGOVERNMENTAL				
FEDERAL REVENUES	349,980	237,000	(112,980)	(32.28)
PAYMENTS IN LIEU OF TAXES	655,072	771,000	115,928	17.70
STATE REVENUES	6,449,250	6,417,834	(31,416)	(.49)
TOTAL INTERGOVERNMENTAL	7,454,302	7,425,834	(28,468)	(.38)
SALES AND SERVICES				
GENERAL REVENUES	148,673	171,925	23,252	15.64
PUBLIC SAFETY	179,437	179,400	(37)	(.02)
HIGHWAY	522,175	560,200	38,025	7.28
TRAFFIC	754,458	200	(754,258)	(99.97)
CIVIC CENTER PARKING	198,427	-	(198,427)	(100.00)
SANITATION	29,565	30,000	435	1.47
HEALTH	9,185	-	(9,185)	(100.00)
CEMETERY, PARKS & RECREATION	214,927	159,645	(55,282)	(25.72)
ZONING BOARD	38,860	27,000	(11,860)	(30.52)
PARKING VIOLATIONS	1,229,692	18,000	(1,211,692)	(98.54)
COURT FINES	87,418	65,000	(22,418)	(25.64)
OTHER FINES	25,628	-	(25,628)	(100.00)
FEES	1,176,470	995,280	(181,190)	(15.40)
WITNESS FEES	84,967	95,100	10,133	11.93
TOTAL SALES AND SERVICES	4,699,882	2,301,750	(2,398,132)	(51.03)
OTHER REVENUE SOURCES				
INTEREST INCOME	2,218,008	2,434,000	215,992	9.74
FUND TRANSFERS	817,953	2,768,194	1,950,241	238.43
REIMBURSEMENTS	961,307	1,060,906	99,599	10.36
RENTALS & LEASES	772,623	758,200	(14,423)	(1.87)
SCHOOL CHARGEBACKS	8,062,865	8,264,748	201,883	2.50
MISCELLANEOUS	26,544	100,588	74,044	278.95
TOTAL OTHER REVENUE SOURCES	12,859,300	15,386,636	2,527,336	19.65
TOTAL	\$ 48,283,352	\$ 46,518,070	\$ (1,765,282)	(3.66)

City of Manchester, New Hampshire
Budget vs Actual Revenue By Type -
Non-Property Tax Revenues
For The Seven Months Ended January 31, 2007 and 2006

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(UNAUDITED) Budget Basis MNTREVCOM2				
	7 MONTHS ACTUAL FY 2006	7 MONTHS ACTUAL FY 2007	DIFFERENCE ACTUAL 06 VS ACTUAL 07	PERCENTAGE DIFFERENCE OF FY06 VS FY07
TAXES, INTEREST AND PENALTIES				
BOAT TAXES	\$ 9,823	\$ 11,501	\$ 1,678	17.09
MISCELLANEOUS TAXES	32,306	4,879	(27,426)	(84.90)
INTEREST AND PENALTIES	187,086	197,710	10,624	5.68
CABLE FRANCHISE FEES	357,429	395,412	37,983	10.63
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TOTAL TAXES, INTEREST AND PENALTIES	586,644	609,502	22,858	3.90
LICENSES AND PERMITS				
AUTO REGISTRATIONS	8,986,962	9,090,855	103,893	1.16
LICENSES	79,387	90,944	11,557	14.56
PERMITS	3,177,781	1,680,444	(1,497,336)	(47.12)
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TOTAL LICENSES AND PERMITS	12,244,130	10,862,244	(1,381,885)	(11.29)
INTERGOVERNMENTAL				
FEDERAL REVENUES	112,634	27,405	(85,228)	(75.67)
PAYMENTS IN LIEU OF TAXES	646,847	627,999	(18,847)	(2.91)
STATE REVENUES	3,561,423	3,581,127	19,704	.55
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TOTAL INTERGOVERNMENTAL	4,320,904	4,236,532	(84,371)	(1.95)
SALES AND SERVICES				
GENERAL REVENUES	98,753	87,935	(10,817)	(10.95)
PUBLIC SAFETY	101,877	98,544	(3,332)	(3.27)
HIGHWAY	393,626	416,900	(23,274)	(5.91)
TRAFFIC	427,237	1,170	(426,066)	(99.73)
CIVIC CENTER PARKING	161,718	-	(161,718)	(100.00)
SANITATION	17,168	10,930	(6,237)	(36.33)
HEALTH	5,410	5,436	26	.48
CEMETERY, PARKS & RECREATION	117,790	206,750	88,960	75.52
ZONING BOARD	22,195	36,499	14,304	64.45
PARKING VIOLATIONS	645,623	5,850	(639,773)	(99.09)
COURT FINES	44,786	65,593	20,807	46.46
OTHER FINES	12,383	550	(11,833)	(95.56)
FEES	767,039	612,769	(154,269)	(20.11)
WITNESS FEES	49,173	93,034	43,861	89.20
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TOTAL SALES AND SERVICES	2,864,778	1,641,964	(1,222,813)	(42.68)
OTHER REVENUE SOURCES				
INTEREST INCOME	1,101,531	1,470,719	369,188	33.52
FUND TRANSFERS	2,945	65,632	62,687	2,128.62
REIMBURSEMENTS	347,595	283,676	(63,918)	(18.39)
RENTALS & LEASES	380,836	25,116	(355,720)	(93.41)
SCHOOL CHARGEBACKS	3,154,352	3,045,432	(108,919)	(3.45)
MISCELLANEOUS	51,359	61,498	10,139	19.74
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TOTAL OTHER REVENUE SOURCES	5,038,618	4,952,076	(86,541)	(1.72)
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TOTAL	\$ 25,055,074	\$ 22,302,320	\$ (2,752,753)	(10.99)
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**City of Manchester
Department of Finance**

One City Hall Plaza
Manchester, New Hampshire 03101
(603) 624-6460
Fax: (603) 624-6549

February 12, 2007

Committee on Accounts, Enrollment and Revenue Administration
C/O Mr. Leo Bernier, City Clerk
One City Hall Plaza
Manchester NH 03101

Dear Honorable Committee Members,

Enclosed for your review are the following reports updated through today:

- Department Legend
- Open Invoice report over 90 days by fund
- Open Invoice report all invoices for interdepartmental billings only
- Open Invoice report all invoices due from the School Department only
- Listing of Invoices Submitted to City Solicitor for Legal Determination
- Accounts Receivable Summary

Please let me know if you have any questions or require further information.

Respectfully submitted,

Sharon Wickens
Financial Analyst II
Enc.

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